

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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*In re:*

DELPHI CORPORATION, *et al.*,

Case No. 05-44481 (RDD)  
Chapter 11 Case

Debtors. *(Jointly Administered)*

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**RESPONSE TO DEBTORS' EIGHTH OMNIBUS OBJECTION (PROCEDURAL)  
PURSUANT TO 11 U.S.C. § 502(b) & FEDERAL RULES OF BANKRUPTCY  
PROCEDURE 3007 TO CERTAIN (A) DUPLICATIVE AND AMENDED CLAIMS;  
(B) CLAIMS DUPLICATIVE OF CONSOLIDATED TRUSTEE CLAIMS;  
(C) EQUITY CLAIMS; AND (D) PROTECTIVE CLAIMS**

1. Alliance Precision Plastics Corporation ("Alliance"), duly and timely filed two (2) proofs of claim in this case on July 27, 2006 (the "Alliance Claims"). Upon information and belief, the Alliance Claims were assigned claim numbers 11574 and 11575. One of the Alliance Claims was filed in the case of Delphi Corporation, case number 05-44481 and the other was filed in the case of Delphi Automotive Systems, LLC, case number 05-44640.

2. The Alliance Claims assert a secured claim against the Debtors in the principal sum of \$37,451.44 for injection molded plastic parts ordered by the Debtors from Alliance prior to the Petition Date, for which payment had not been made by the Debtors as of the Petition Date and which amounts remain outstanding.

3. Two (2) proofs of claims were filed because it was uncertain which of the various Debtor cases was the appropriate case to file the claim in.

4. The Alliance Claim was asserted as a secured claim by virtue of Alliance's possession of various molds and related equipment generically known in the trade as "tooling", used to manufacture the parts ordered by the Debtors. The Debtors may or may not have an

interest in the tooling as Alliance acquired it in the context of a Section 363 sale in an unrelated bankruptcy. To the extent the Debtors have an interest in the tooling, then the Alliance Claim is secured by virtue of Alliance's possession of the tooling under Section 150 of the New York Lien Law.

5. Alliance Claim No. 11574 was previously the subject of the Debtors' Third Omnibus Objection to claims and Alliance interposed a response. That portion of the Debtors' Third Omnibus Objection dealing with Alliance Claim No. 11574 has been adjourned pending reconciliation of that claim and Alliance's counsel has been working with representatives of the Debtors in that regard, however the claim remains unresolved at this time.

6. The Debtors' Eighth Omnibus Objection seeks to disallow and expunge Alliance Claim No. 11575 and, upon information and belief, leave Alliance Claim No. 11574 as the surviving claim pending resolution of the Debtors' Third Omnibus Objection to that claim.

7. However Alliance can not consent to such procedure without confirmation from the Debtor that that is in fact the procedure it intends to follow and that Alliance Claim No. 11574 is properly filed in the correct Debtor's case.

8. The documentation supporting the Alliance Claims is annexed as exhibits to the Alliance Claims previously filed with the Court.

**WHEREFORE**, Alliance Precision Plastics Corporation respectfully requests that the Court enter an Order denying the Debtors' Eighth Omnibus Objection as to its claim, and for such other and further relief as may be just and proper.

HANCOCK & ESTABROOK, LLP

DATED: March 6, 2007

By:

  
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